

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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IN RE:

DELPHI CORPORATION, *et al.*,

Case No. 05-44481 (RDD)

Chapter 11

Debtors.

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**WITHDRAWAL OF OPPOSITION OF THE NEW YORK STATE  
DEPARTMENT OF TAXATION AND FINANCE TO DEBTOR'S  
FIFTEENTH OMNIBUS OBJECTION TO CERTAIN CLAIMS**

The New York State Department of Taxation and Finance ("the Tax Department"), by its attorney, ANDREW M. CUOMO, Attorney General of the State of New York, hereby withdraws its Opposition to the Debtors' Objection to the tax claims of the State of New York, filed by Delphi Corporation, et al., debtors herein (the "Debtors"), and consents to the disallowance and expungement of Tax Department Claim Nos. 9710 and 9711.

Dated: New York, New York  
October 31, 2007

ANDREW M. CUOMO  
Attorney General of the  
State of New York  
Attorney for the New York State  
Department of Taxation and  
Finance  
By:

/s/ Neal S. Mann  
NEAL S. MANN (NM-0617)  
Assistant Attorney General  
120 Broadway, 24th Floor  
New York, New York 10271  
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**CERTIFICATE OF SERVICE**

NEAL S. MANN certifies that:

He is an Assistant Attorney General in the office of ELIOT SPITZER, the Attorney General of the State of New York, Attorney for the New York State Department of Taxation and Finance herein. On the 31st day of October, 2007 he served the annexed WITHDRAWAL OF OPPOSITION OF THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE TO DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO CERTAIN CLAIMS upon the following parties:

Skadden, Arps, Slate, Meagher & Flom LLP  
Four Times Square  
New York, NY, 10036  
Attn: Kayalyn A. Marafioti, Esq.

Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
Attn: John Wm. Butler, Jr., Esq.

Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098  
Attn: General Counsel

Attorneys and parties in the within entitled proceeding by depositing a true and correct copy thereof, properly enclosed in a post-paid wrapper, in a post-office box regularly maintained by the United States Postal Service at 120 Broadway, New York, New York 10271 directed to said attorneys at the addresses designated by them for that purpose.

/s/ Neal S. Mann  
NEAL S. MANN